IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

FIRST APPEAL No 5150 of 2001
With
CIVIL APPLICATION NO. 12802 OF 2001

For Approval and Signature:

Hon'ble MR.JUSTICE B.J.SHETHNA
and
Hon'ble MR.JUSTICE N.G.NANDI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

AHMEDABAD MUNICIPAL CORP.
Versus
SHANKALCHAND MAFATLAL PATEL

Appearance:
1. First Appeal No. 5150 of 2001
MR P.S. PATELL for Petitioner No. 1
MR NISHITH P THAKKAR for Respondent No. 1

CORAM : MR.JUSTICE B.J.SHETHNA
and
MR.JUSTICE N.G.NANDI

Date of decision: 24/01/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE B.J.SHETHNA)

1. Heard learned counsel Mr. P.S. Patel for appellant Corporation and Shri. Nishith Thakkar for respondent.

2. The appellant Corporation has challenged in this appeal the impugned judgment & order dated 29-6-1999 passed by learned Judge, Small Causes Court, Ahmedabad in M.V. Appeal No. 12057 of 1994, whereby learned Judge partly allowed the appeal of the respondent assessee and set aside the GRV fixed by the Corporation at Rs.53,422/and instead of that fixed the GRV at Rs.9,576/- for the year 1993-94.

3. Learned counsel Shri. Patel for the appellant Corporation vehemently submitted that, learned Judge should not have reduced the GRV only on the sole basis of valuation report. We are afraid. We cannot accept this submission of Mr. Patel. Valuation Report is an authentic piece of evidence which can be relied upon unless & until contrary is proved by the Corporation. In absence of any other evidence led by the Corporation in support of GRV be at Rs.53,422/- we are not prepared to take a different view of the matter than the view taken by learned Judge in appeal.

4. In view of the above discussions, this appeal fails and it is accordingly dismissed. In view of the appeal being dismissed, no order in civil application No. 12802 of 2001, and it is accordingly dismissed. No order as to costs.

Dt: 24-1-2002 (B.J. Shethna, J)

(N.G. Nandi, J)

/vgn